IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.179 OF 2006
WITH
CENTRAL EXCISE APPEAL(LOD) NO.89 OF 2007

The Commissioner of Central Excise ..Appellant.

V/s.

M/s. Bharati Cellurlar Ltd. & Anr. ..Respondents.

WITH
CENTRAL EXCISE APPEAL NO.200 OF 2006

The Commissioner of Central Excise ..Appellant.

V/s.

M/s.BPL Mobile Communication Ltd & Anr. ..Respondents.

Mr.R.V.Desai, senior counsel with S.M.Shah, K.R. Chaudhari and Mrs.N.V.Masurkar i/b. H.P.Chaturvedi for appellant.

Mr.Prakash Shah i/b. PDS Legal for respondents.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 9TH AUGUST, 2007.

P C. :-

The issues of law which arise in these appeals are similar to what was the issue in Central Excise Appeal No.87 of 2007. For the same reasons set out while disposing of the Central Excise Appeal No.87 of 2007 today, these appeals are also disposed of with no order as to costs.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)